

EXHIBIT A

Professional services rendered through: October 31, 2013

10/21/13	M.D. Lerner	Discuss question regarding IRS carrybacks with client.	0.90
10/22/13	M.D. Lerner	Review materials on NOLs and communicate response	0.40
10/21/13	B. Davidson	In response to Mr. Lerner's request, research procedures for expedited refunds and draft outline about such procedures	6.30
10/22/13	B. Davidson	Follow-up research on refund of overpayments and application of NOLs.	6.00

Name	Hours	Rate	Value
M.D. Lerner	1.30	950.00	1,235.00
B. Davidson	12.30	555.00	6,826.00
Total Fees			\$8,061.50

Disbursements: None

Total Disbursements	\$ <u>0</u>
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